

Beginning on page 15, please amend paragraph 75 as follows:

Q2 Figure 26 shows the structure of Figure 25 after the introduction of second sacrificial material 440. Second sacrificial material 440 is conformally introduced over structural material and first sacrificial material portion 430A, 430B, 430C, 430D, and 430E and over first structural material portions 420A, 420B, and 420C (e.g., conformally over the horizontal and vertical components). In one example, second sacrificial material 440 is similar to first sacrificial material 430. In the case of SiO_2 , second sacrificial material 440 may be introduced by deposition or thermal growth (where substrate 410 and first structural materials 420A, 420B, and 420C are silicon).

On page 17, please amend paragraph 80 as follows:

Q3 By introducing sacrificial material layers or films (e.g., first sacrificial material 430 and second sacrificial material 440) in a sequential fashion, the vertical gap width, W_v , and horizontal gap height, W_h , may be formed of different dimensions although each is defined by the thickness of the introduced (deposited) sacrificial layers or films. In other words, the horizontal (z-direction) gap formed on substrate 410 is defined by, in this example, a single layer of sacrificial material, while the vertical (v-direction) gap is defined by a thickness of two layers of sacrificial material. Accordingly, as illustrated in Figure 30, the vertical gap width, W_v , is greater than the horizontal gap height, W_h , by an amount equal to the thickness of the first sacrificial material layer or film.

On page 17, please amend paragraph 81 as follows:

Q4 In addition to forming vertical (z-direction) and horizontal (y-direction) gaps between structures and the substrate, respectively, by the layer or film thickness of one or more sacrificial material layers or films, other gaps may be formed by conventional photolithographic techniques. According to a second embodiment of the third example, Figure 31 shows the structure of Figure 29 wherein a photolithographically-formed gap or opening 480 is formed in the structure. Such gap may be formed by conventional masking and etching techniques as known in the art. Figure 32 shows the

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structure of **Figure 31** after removal of first sacrificial material 430 and second sacrificial material 440 as described above with reference to **Figure 30** and the accompanying text.

IN THE DRAWINGS

Applicants have amended **Figure 30**. Applicants respectfully request the Examiner's approval of the amendment to this figures. Amended **Figure 30** is appended to this response with changes marked in red.